

Regular Session, 2011

HOUSE BILL NO. 207

BY REPRESENTATIVE JOHNSON

TAX/HOTEL OCCUPANCY: Authorizes certain municipalities, subject to voter approval, to levy and collect a hotel occupancy tax

1 AN ACT

2 To enact R.S. 33:2740.18.5, relative to taxing authority of municipalities; to authorize
3 certain municipalities, subject to voter approval, to levy and collect a hotel
4 occupancy tax; to provide relative to collection and use of proceeds of the tax; and
5 to provide for related matters.

6 Be it enacted by the Legislature of Louisiana:

7 Section 1. R.S. 33:2740.18.5 is hereby enacted to read as follows:

8 §2740.18.5. Hotel occupancy tax; certain municipalities

9 A.(1) In addition to any other tax levied and collected, the governing
10 authority of a municipality with a population of between four thousand one hundred
11 fifty and four thousand two hundred fifty persons according to the most recent
12 federal decennial census may levy and collect a tax upon the paid occupancy of hotel
13 rooms located within the municipality. The hotel occupancy tax shall not exceed
14 five percent of the rent or fee charged for such occupancy.

15 (2) The word "hotel" as used in this Section shall mean and include any
16 establishment, public or private, engaged in the business of furnishing or providing
17 rooms or overnight camping facilities intended or designed for dwelling, lodging, or
18 sleeping purposes to transient guests where such establishment consists of two or
19 more guest rooms and does not encompass any hospital, convalescent, or nursing

1 home or sanitarium, or any hotel-like facility operated by or in connection with a
2 hospital or medical clinic providing rooms exclusively for patients and their families.

3 (3) The person who exercises or is entitled to occupancy of the hotel room
4 shall pay the hotel occupancy tax at the time the rent or fee for occupancy is paid.
5 "Person" as used herein shall have the same definition as that contained in R.S.
6 47:301(8).

7 B. The governing authority of the municipality shall impose the hotel
8 occupancy tax by ordinance or resolution. The governing authority may adopt such
9 ordinance or resolution only after a proposition authorizing the levy of the tax has
10 been approved by a majority of the electors of the municipality voting at an election
11 held for that purpose in accordance with the Louisiana Election Code. The
12 governing authority may provide in the ordinance or resolution necessary and
13 appropriate rules and regulations for the imposition, collection, and enforcement of
14 the hotel occupancy tax.

15 C. The governing authority may enter into a contract, under terms and
16 conditions it deems appropriate, including payment of a reasonable collection fee,
17 with any public entity authorized to collect sales or use taxes for the collection of the
18 hotel occupancy tax authorized by this Section. The hotel occupancy tax shall be in
19 addition to all taxes levied upon the occupancy of hotel rooms located within the
20 municipality.

21 D. Except as provided in Subsection C of this Section, the proceeds of the
22 tax shall be deposited in the general fund of the municipality and shall be used solely
23 for public purposes within the municipality.

24 Section 2. This Act shall become effective upon signature by the governor or, if not
25 signed by the governor, upon expiration of the time for bills to become law without signature
26 by the governor, as provided by Article III, Section 18 of the Constitution of Louisiana. If
27 vetoed by the governor and subsequently approved by the legislature, this Act shall become
28 effective on the day following such approval.

DIGEST

The digest printed below was prepared by House Legislative Services. It constitutes no part of the legislative instrument. The keyword, one-liner, abstract, and digest do not constitute part of the law or proof or indicia of legislative intent. [R.S. 1:13(B) and 24:177(E)]

Johnson

HB No. 207

Abstract: Authorizes the governing authority of a municipality with a population between 4,150 and 4,250, subject to voter approval, to levy and collect a hotel occupancy tax not to exceed 5%.

Proposed law authorizes the governing authority of a municipality with a population between 4,150 and 4,250, subject to voter approval, to levy and collect a hotel occupancy tax. Provides that such tax shall not exceed 5% of the rent or fee charged for such occupancy.

Proposed law requires that the tax be paid by the person who exercises or is entitled to occupancy of the hotel room at the time the rent or fee for occupancy is paid. Authorizes the governing authority to contract with any public entity authorized to collect sales or use taxes for the collection of the hotel occupancy tax. Requires that the proceeds of the tax be deposited in the general fund of the municipality and be used solely for public purposes within the municipality.

Effective upon signature of governor or lapse of time for gubernatorial action.

(Adds R.S. 33:2740.18.5)